

Final Suggested Revisions to the Appeal Application BOE 305-AH  
Ventura County  
October 3, 2014

In our below suggestions we have highlighted areas in which we have encountered applicants to be most confused and file applications with incorrect or omit information. The recommend terminology will hopefully rectify the numerous areas of confusion/errors on behalf of average property owners and make the filing process less intimidating.

We have removed many of our suggestions that we previously submitted for the October 2013 round of commenting. We see that many have been implemented, and understand that others may have been asking for too much.

This list of suggestions contains some new comments on changes made, and only our highest level requests for inclusion in the new application. We are re-submitting some comments because we are wishing for them to be discussed at the interested parties meeting. If most other Counties are against our suggestions, we would be more than happy to agree to not include them in the revised application.

Our main objective in reviewing the proposed appeal application was to ensure the clearest of understanding provided to even the most uninformed applicants. We believe it is important to tailor the appeal application to those who do not understand the appeals process. Those parties that are knowledgeable of the process would not be disadvantaged by having the application further simplified and clarified.

We appreciate your consideration of all of the following suggestions:

**ASSESSMENT APPEAL APPLICATION FORM, SUGGESTED CHANGES:**

- 1) Designated space needed to date stamp incoming applications and still leave room for each county's seal and contact information. Also space is needed to write in the post mark date when an application was post marked prior to close of the filing period, but received after. This information is necessary to track the 24-month timeline.
  - a. Recommend adding this as a "FOR COUNTY USE ONLY" box so that counties can size and adjust for their needs/size of date stamp.
- 2) We believe the "APPLICATION NUMBER" box would be best in a "FOR COUNTY USE ONLY" box, so that applicants will not be confused and think it is something they need to fill out as part of section 1. It is also important that the application number is closer to the top of the application for storage/filing purposes.

- 3) In section 2, Agent or Attorney, this is one of the area's we see great confusion in by applicants who do not understand that authorizing an agent or attorney is optional. This is mainly due to Agents who pre-fill the applications and solicit business from the Taxpayer, only instructing the taxpayer to sign the application. In such situations, the instructions of the application are omitted by the agent, so applicants never know that they are able to self-represent if they so desire. Additionally, there are many issues with agent's not providing the required information on the application or attached authorizations meeting the requirements of Prop Tax Rule 305(a). Our suggested changes for Section 2 are as follows:
- a. Change the title to "Authorization of Agent or Designation of Attorney" and add "*Representation is Optional*". We believe it necessary to clearly convey to the applicant that they do not have to be represented by an agent, but we don't want it to look like a loophole for this section to be skipped by agents. Placing just "(Optional)" here would allow for agents to argue that they didn't have to complete section 2, but having nothing disadvantages the many applicants that are solicited by Agents who do not provide full information. We believe the best compromise is to add the suggested "(Representation is Optional)" to the title of section 2.
  - b. If the current title for section 2 is not changed, the newly added text of ".../AUTHORIZATION AGENT" should probably include the word 'of' to read "AUTHORIZATION OF AGENT".
  - c. The re-positioning of the bolded text, now directly under the section 2 title, is giving incorrect information and does the opposite of our prior suggestion (item c below is our prior suggestion). The bolded text indicates that attorneys or parents/children do not have to provide their contact info in section 2. This is incorrect as they do have to provide their contact info, but it does not require a signature from the applicant to file on their behalf. This bold text which indicates who is exempt from completing section 2 should be moved back to the bottom just above the authorization signature line, so that it is clear that only the signature portion of section 2 is contingent on who the agent is.
  - d. We often see confusion where attorneys think they can completely disregard section 2 and not provide any contact information, when in reality it is only the bottom of section 2, "Authorization of Agent", that they are not required to complete. We request the form clarify that even if you are an attorney or a child of the applicant, the County still needs your basic contact information in section 2, even though a signature in the authorization section is not required.
  - e. The bolded borders around section 2 over emphasize this optional area, immediately drawing the eye here. It is more important that applicants completely fill out all of the other sections of the application, and that the bold borders should be removed, at least from the sides. None of the other sections include such emphasized borders.
- 4) In section 2, "NAME OF AGENT OR ATTORNEY" should specify the format in which they should write their name, i.e. "(LAST, FIRST, MIDDLE INITIAL)"

- 5) In section 3, there could be need to write both Secured and Unsecured Assessor's Parcel Numbers. The form does not allow any place for entry of an Unsecured Parcel Number, it only allows for the entry of an unsecured account number, which is only a portion of the full unsecured parcel number. Most common taxpayers do not know the difference between a Secured and Unsecured Assessors Parcel Number. Therefore, we recommend to change "SECURED: ASSESSOR'S PARCEL NUMBER" and instead just read "ASSESSOR'S PARCEL NUMBER", which could accommodate for all variations of different parcel numbers whether they be secured or unsecured. If the applicant must differentiate between whether this parcel is secured or unsecured, we suggest adding a check box where they can select which type of parcel this is. The form we use has similar 2 fields, and the parcels are rarely entered properly due to this type of confusion.
- 6) In section 3, an "UNSECURED PERSONAL PROPERTY ACCOUNT ..." is too restrictive, as in some counties there may be unsecured account numbers for other Unsecured property than just Personal Property, such as Possessory Interest properties, Leased Equipment, Airplanes, Boats, Documented Vessels, and possibly other instances in other counties. Shortening the title of the section to a simple "UNSECURED ACCOUNT NUMBER OR TAX BILL NUMBER", by removing the words personal property and adding the word number after account, would make this section more universal to all Counties and be less confusing to those with account numbers other than for personal property.
- 7) In section 3, the applicant is required to report the amount of units their apartment complex is, if the property is a mutli-family dwelling. This is a requirement of the Hearing Office eligibility rule (R&T 1637(2)), which some counties have and some do not. Due to this requirement, we suggest re-adding the option for "APARTMENTS(S). NUMBER OF UNITS:\_\_\_" or adding a place for units to be written in next to "MULTI-FAMILY"; changing to "MULTI-FAMILY. NUMBER OF UNITS\_\_"
- 8) Section 6, due to the title change of this section, property tax rule 305(c)(1)(G) needs to be revised as "The Facts" section of the application no longer exists. This rule now needs to reflect that it applies to "The Reasons for appeal relied upon.." or something of this nature. This is important because the applicant is allowed to amend this section per 305(c)(4). As the definition of the intention of this code section has been previously litigated on, the BOE may want to make such a change so that future applicants/agents are not misguided about what the intentions of 305(c)(1)(G) are.
- 9) Section Certification, the Signature box should mirror the instructions, and indicate that only an Original signature is acceptable. We suggest changing it to "SIGNATURE (ORIGINAL REQUIRED)".

## **INSTRUCTIONS, SUGGESTED CHANGES:**

- 10) Paragraph 3. We recommend adding the following to the beginning of the sentence “Based on the evidence submitted at the hearing, ....”. As the Appeals board is not allowed to make any decisions outside of a hearing, and can only consider evidence submitted at the hearing. Current wording could mislead applicants to believe the Appeals Board can consider other evidence, such as the Board members personal research.
- 11) Paragraph 6. Replace the word numbers with “sections” in “Corresponding numbers”, to add clarity. “Corresponding sections” would also help identify parts of the application that do not have numbers, such as the Certification section.
- 12) Section 2. Agent or attorney. We recommend adding the following sentences to the beginning of this instruction section. “You are not required to have professional representation. When authorizing an agent to represent you, Agent or Attorney authorization must be completed before an application is submitted and attached authorizations must meet the requirements of Rule 305 (a). Retroactive authorizations are not permitted.”
- 13) Section 3. Property Identification Information. As discussed in the interested parties teleconference, applicants will not be permitted to file on more than one parcel per application. We suggest making the first sentence of this instruction section: “ONLY ONE ASSESSORS PARCEL NUMBER PER APPLICATION.” This will re-enforce the rule that there cannot be multiple parcels listed even when there is an economic unit.
- 14) Section 3. Property Identification Information. Suggest removing “If this application is for an assessment on secure property,...”. We recommend removal because a parcel number can be for either secured or unsecured property. This section does not instruct where an applicant would place their unsecured APN.
- 15) Section 6. Please go into further detail as to what a “Decline in Value” appeal request is.
- 16) Section 6. Please add instructions that when selecting G. Classification, allocation of value is the division of total value between various components, such as land and improvements. Many applicants think allocation means that too much value was given to their property value, and they are likely intending to file a Decline in Value appeal when doing so.